IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

WEDNESDAY, THE 24TH JANUARY 2007 / 4TH MAGHA 1928

WP(C).No. 34394 of 2006(T)

PETITIONER:

JOY, S/O. POULO, AGED 42,
CHOWWAREN HOUSE, MATTOOR,
ALUVA TALUK.

BY ADV. SRI.V.RAJENDRAN (PERUMBAVOOR)
SRI.GEORGE VARGHESE KIZHAKKAMBALAM

RESPONDENTS:

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1. STATE OF KERALA, REP. BY
SECRETARY, DEPARTMENT OF FINANCE,
SECRETARIAT, THIRUVANANTHAPURAM.

2. SALES TAX INSPECTOR,
SALES TAX CHECK POST, KARUKUTTY.

3. COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK POST, FEROKE.

BY GOVERNMENT PLEADER SRI.SOJAN JAMES.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 24/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C).NO.34394 OF 2006-T

Dated this the 24th day of January, 2007

JUDGMENT

The petitioner transported some timber logs in the vehicle bearing No.OR-05-W 4779. The vehicle was intercepted at Feroke Check post by the third respondent and Ext.P5 notice under Sec.47 (2) of the Kerala Value Added Tax Act, 2003 was issued, demanding security for the amount of Rs.34,576/-. Pursuant to the interim order of this Court, the vehicle was released to the petitioner on paying Rs.7,000/- and furnishing bank guarantee for the balance amount. Now, the petitioner prays for finalisation of the proceedings initiated as per Ext.P5.

2. I heard the learned Government Pleader for the respondents also. The Sales Tax Officer (Enquiry) having jurisdiction over the matter is directed to finalise the proceedings initiated by issuing Ext.P5 notice, in accordance with law, within two months from the date of production of a copy of this judgment. The petitioner shall keep alive the bank guarantee till final orders are passed as directed above.

The Writ Petition is disposed of as above.

K.BALAKRISHNAN NAIR,JUDGE.

MS